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United States Department of Agriculture
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PROGRESS REPORT ON
NATIONAL 4-H FARM, HOME, AND CROP ENTERPRISE ACCOUNTING ACTIVITY
FOR
STATE 4-H CLUB LEADERS, HOME-MANAGEMENT, AND FARM-MANAGEMENT SPECIALISTS

Another year of the 4-H Club accounting activity has been completed and the judging committee felt you would be interested in having a statement as to some of the results, along with their appraisal of the work submitted to them for judging this year.

In the first place we should like to point out the fact that the farm-accounting contest has been operating for several years, whereas the home-accounting phase and the enterprise accounting phase were inaugurated for the first time last year at a decidedly late date. This explains in the main the wide variation in extent of participation in the various phases.

The tables on page 2 are submitted as a brief statistical summary of participation in the four extension regions as well as the distribution of awards by areas and phases on a percentage basis.

Farm Accounts

One hundred and seventy farm accounts were received for national judging from 36 States. The number per State varied from 1 to 19, with six States submitting 10 or more records as their proportionate share of the total number of books completed within those States.

The quality of the work submitted by a large percentage of the contestants was excellent. It is only fair to point out that most of the better exhibits, particularly analyses, were submitted by 4-H Club members in the upper age brackets. That is to say, since much of the difference between entries falls in the analyses presented, the lower teen-age participants in this type of contest are faced with more difficult competition than probably is the case in many other types of 4-H Club work.

In the main, decided improvement in the quality of the work submitted has been apparent over the period this phase of the contest has been in operation. It is felt, however, that many States could render a valuable service to club members participating in this type of contest through rendering more guidance in methods of analyzing the farm business situations revealed by the facts reported in the farm records. A few of the States, in addition to whatever service they are able to render through personal contacts with club members, have prepared secondary aids in the form of instruction sheets and outlines for analyzing the farm business which have proved helpful.

TABLE 1. Distribution, by major areas, of States participating in the various phases of the accounting project and records submitted for national judging

	West	% of total States records	% of total States	East	% of total records	% of total States	South	% of total records	% of total States	Central	% of total records	Total number in national competition States records
Farm accounts.....	19.5	8	19.5	9	28	29	31	33	55	36	170	
Home accounts.....	18.0	15	18.0	12	29	29	13	35	42	17	26	
Enterprise accounts.....	0.0	0	14.0	5				57	82	7	22	
All phases.....	17.0	8	18.0	9	28	27	37	56	60	60	218	

TABLE 2. Summary of distribution of awards in national competition, by areas and phases ^{1/}

Area	Total number of contestants	Farm-accounts phase			Home-accounts phase			Enterprise-accounts phase		
		No. of awards	% of total	No. of awards	% of total	No. of awards	% of total	No. of awards	% of total	No. of awards
West.....	13	0	0	3	12.5	10	8			
East.....	15	1	6	2	8.0	12	9			
South.....	48	1	6	3	12.5	44	34			
Central.....	94	14	88	16	67.0	64	49			
Total.....	170	16	100	24	100.0	130	100			
West.....	4	0	0	1	17	3	19			
East.....	3	1	25	1	17	1	6			
South.....	8	2	50	2	33	4	25			
Central.....	11	1	25	2	33	8	50			
Total.....	26	4	100	6	100	16	100			
West.....	0	0	0	0	0	0	0			
East.....	1	1	25	0	0	0	0			
South.....	3	0	0	1	20	2	15			
Central.....	18	3	75	4	80	11	65			
Total.....	22	4	100	5	100	13	100			

^{1/} The total number of records judged and placed by the Committee (218) was approximately 4 percent of the reported participation of 5,708 in all phases of the contest.

There is one point which the committee feels should be called to the attention of those in the States guiding this work. Many of the contestants this year did not adhere strictly to the 1,000-word limit on analyses or reports as set out in the contest regulations. The judging committee was somewhat lenient in interpreting this phase of the regulations this year, but is calling attention to the fact that it will have to adhere closely to this ruling in the future. All contestants should have this matter called to their attention.

Crop-Enterprise Accounts

In the crop-enterprise-accounts phase there were 26 records submitted from seven States, with over half of the total number coming from one State. It was obvious from the type of record submitted as an enterprise account that the stipulations of the contest had not been understood too thoroughly. A few of the records submitted were only partial records, and a few more were not accompanied by any analysis statements.

The fact that this phase of the contest was announced at such a late date makes this result quite understandable. The committee feels that considerable work should be done in the States to clarify in the minds of the contestants the exact nature of a complete enterprise account and various methods of arriving at such noncash costs as charges for the use of land, equipment, etc.

Home Accounts

Twenty-five home accounts were received from 17 States, the largest number from any one State being four; the total from 13 States was only one record per State. Again, the committee feels that the lateness of announcement of this phase of the contest and the fact that it was the first year for this phase, explains the relatively small total participation as contrasted with the farm-account phase. However, they feel that the fact that 17 States participated in this work is highly commendable. In the main the quality of the records and analyses submitted was very good and showed that the 4-H Club girls who participated had learned many lessons in family economics. As the judges reviewed the various entries, they were impressed with the knowledge exhibited by the contestants of the interrelated problems of the farm and home. Time after time the club members indicated how the family planned to have more cash available for family living through greater emphasis in the future on the production of food on the farm, and the need for developing family-living financial plans in accordance with the probable income from the farm. Many family-relationship problems also came to light, and information was included on how they were met or were to be solved.

The judging committee feels that this type of contest is a very worthwhile one to be included in the list of possible contests for 4-H Club members. They recognize that there have been certain handicaps in getting this work to operate as effectively as many would desire and that perhaps one of the major limiting factors has been the fact that the contest has been announced at such a late date

as to make impossible the development of adequate plans on the part of State extension workers to carry this work through in any given year. They recognize that it is somewhat more difficult to create as widespread an interest on the part of 4-H Club members in the general field of keeping records and developing plans for future operations on the farm and in the home than it is to create interest in some other types of 4-H Club work. At the same time they feel that this is not an insurmountable difficulty and that this interest can be created and a more widespread participation developed. As evidence, they would like to point out that in 850 counties in 1939 there were 39,814 boys and girls keeping personal accounts. In contrast, there were only 3,811 girls keeping such account in 1925, and 17,025 boys and girls in 1934. This indicates that with adequate attention boys and girls can be encouraged to keep and utilize accounts of various types as a part of the process of teaching them the necessary relationship between income earning capacities and spending possibilities.

Supplementary Suggestions

In view of their experience with this work, the judging committee feels they might be helpful to the States through presenting certain supplementary guides to indicate as nearly as possible the standards which the committee uses in judging entries in the various phases of this contest and the things which they look for in performing this function. Therefore, as soon as it is possible they contemplate preparing such forms and guides for submission to State workers in the hope that through this procedure every State can be equally well informed as to standards employed in judging.

In the meantime we hope you will encourage the boys and girls enrolled in this project for 1940 to give this phase of their club work as much attention as possible, as we feel it offers an opportunity to render very material assistance to this group in preparing them for the future. If you have any specific suggestions as to how the general nature of this activity might be improved to make it more useful to 4-H Club members, we should appreciate your suggestions and will assure you that they will be called to the attention of those responsible for fostering this work and to the financial sponsors of this contest. Such suggestions should be sent to Mr. Kepner, senior extension economist, or Miss Rokahr, extension economist, home management, who in turn will assume responsibility for directing such suggestions into the proper channels.

JUDGING COMMITTEE FOR HOME ACCOUNTS

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JUDGING COMMITTEE FOR FARM AND ENTERPRISE ACCOUNTS

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